**2. Reduction of the excess tax unlawfully levied on wet lands in Nanjinad.**

MR. IRAVI PILLAI CHINNATAMBIA PILLAI (*Tovala taluk*) said the subject he was going to represent had been urged upon the Government at previous sessions. All along the Government had been collecting more than what was due from the ryots. Prior to the last settlement one Nanjinad *kotta* was equivalent to 9 *paras* and 3 5/8 *edangalies* and one *para* was equal to 640 cubic inches. At the settlement the standard capacity of the *para* was made equal to 800 cubic inches, but instead of standardising the *kotta* measure also on that basis, it was made equal to 8 *paras* and 6½ *edangalies*, while mathematically a *kotta* should be equal to only 7 *paras*. Taking the ground measure also, one *para* of seed-sowing land was equal to 3 *marakkals* or 14 cents of land. Twenty-one *marakkals* of seed-sowing land was thus equal to 7 *paras* of seed-sowing land.

The commutation was also made on a wrong basis. One-half the tax due on *pandarapattam* lands was collected at the commutation rate of 6 chs. per *para* of paddy, while the remaining half was recovered at 11 chs. per *para*. For calculating the tax due at the former rate, the *kotta* was taken to be equivalent to 9 *paras* and 3 5/8 *edangalis* and the remaining tax was recovered taking the *kotta* to be equivalent to 8 *paras* and 6½ *edangalies* while in each case the *kotta* should be taken to be equivalent to 7 *paras*. The excess tax recovered on the basis of these calculations was Rs. 5-15 chs.-15 c. in the case of one acre of first class wet lands.

In the case of *Sripandaravaka* lands, three-fourths of the tax due was collected in kind and the rest in money. Here also the *kotta* was taken to be equivalent to 8 *paras* and 6½ *edangalis* instead of 7 *paras* as already stated.

The member therefore prayed that the Nanjinad *kotta* be made equivalent to 7 *paras* and that the excess tax recovered from the ryots on the basis of other calculations be refunded to them. He also prayed that the tax payable in kind on *Sripandaravaka* lands be commuted into money.

DEWAN'S REPLY: Mr. Chinnatambia Pillai, as you have said, this is not a new subject either to the Assembly or to the Government. You yourself made a similar representation at the last session of the Assembly and I may refer you to the reply that was then given to you by the President. You seem to think that it has been proved that the Nanjinad *kotta* is in capacity equivalent only to 7 *paras*. I cannot say that you have succeeded in proving that. The present commutation rate, *i. e.*, that a *kotta* is equivalent to 8 5/8 *paras*, was arrived at by the Government after a very elaborate local enquiry in the course of which the various local measures in use in Nanjinad and the standard *para* were compared, and as the result of that enquiry it was that the Nanjinad *kotta* was taken in capacity to be equivalent to 8 *paras* and odd. I do not think that any statement that you make here, however

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strong might be the words in which the statement is couched, would by itself be enough to take away the effects of the elaborate enquiry the result of which is the commutation rate now prevalent. As was said at the last meeting in reply to your representation, all these matters will be considered at the next settlement.

MEMBER: May I have a reply on the other points I dealt with in my representation, as, for instance, the commutation of tax on *Sripandaravaka* lands?

DEWAN: As regards the commutation of paddy tax on *Sripandaravaka* lands into money, that is a very difficult question, because *Sripandaravaka* lands are very different in their nature from Government or *Pandaravaka* lands. The question of interfering with the tax on *Sripandaravaka* lands is one beset with great difficulties, and as was said in reply to a representation made at a previous session of the Assembly, that is a matter which the Government cannot take up now.

MEMBER: I note, Sir, that the difficulties of the Government in commuting the tax exist since the Government are only trustees in respect of *Sripandaravaka* lands. But when one-fourth of the tax is recovered in money, may I know, Sir, whether the whole tax cannot be ordered to be paid in money?

DEWAN: As I said, Government cannot interfere in the matter at present.

**3. Desirability of reducing the water-cess imposed on lands commanded by the Kodayar Project.**

MR. SUBRAHMANIA PILLAI MATEVAN PILLAI (*Kalkulam taluk, Group II*) said that Edanad and Nanjinad were places subject to the heaviest land assessment in the Madras Presidency. While the rate of assessment in the latter place was Rs. 1-14 as. and Rs. 2-2 per acre, the average assessment was Rs. 14-0-2 in Edanad and Rs. 24 14 chs. 7 c. in Nanjinad and it was noteworthy that 55 per cent. of the total area of wet lands in Nanjinad and 22 per cent. in Edanad bore an assessment of over Rs. 20 per acre. The rates were high even when compared to the rates prevalent in North Travancore. As was rightly observed by the Hon'ble Mr. Rama Aiyangar, a former Dewan, the margin of profit of even the most industrious ryot was very small, notwithstanding the fact that there was a good system of irrigation. He could not accumulate capital. That was chiefly due to over assessment. In early days such high assessment would have been justifiable because the chief source of income to the Government was land revenue, besides customs, salt and tobacco revenue and because the demands on Government revenue were many. But as years went by, the sources of income had increased and the finances had been improved substantially by the increased revenue under stamps, registration, income-tax, judicial department, etc. The land tax should have been reduced proportionately when there were other sources of income.

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